## ABSTRACT

An object of the present invention is to provide a fat and oil composition for spreads having good oral solubility and spreadability without greasiness. A fat and oil composition for spreads of the present invention is composed of a continuous fat and oil phase and a water phase, characterized in that the fat and oil phase comprises (a) a liquid-state fat and oil containing, as a main ingredient, triglycerides having fatty acids with 10 8 to 10 carbon atoms in an amount of not less than 10% by mass of the total constitutional fatty acids; (b) a low melting transesterified fat and oil obtained by subjecting 40 to 90 parts by mass of the palm based fat and oil and 60 to 10 parts by mass of a liquid-state fat 15 transesterification with oil to 1,3-position-specific lipase; and (c) a solid-form fat and oil having an open-tube melting point under increasing temperature of 38°C or higher.